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January 5, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Hirohiko OHTSUBO, Eiji IHARA and Tatsuya SHIMIDZU
METAL COATED CUBIC BORON NITRIDE ABRASIVE GRAIN,
PRODUCTION METHOD THEREOF, AND RESIN BOND GRINDSTONE
Assignee: SHOWA DENKO K.K.
Our Ref. Q73831

Dear Sir:

Attached hereto is the application identified above comprising twenty-five (25) sheets of the specification (Japanese language), including the claims and abstract and four (4) sheets of drawings. The requisite U.S. Government Filing Fee, English Translation and copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date

The Government filing fee is calculated as follows:

Total claims	<u>25</u> - 20	= <u>5</u>	x	\$18.00	=	<u>\$90.00</u>
Independent claims	<u>1</u> - 3	=	x	\$86.00	=	<u>\$0.00</u>
Base Fee						<u>\$770.00</u>

TOTAL FEE**\$860.00**

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-000448	January 6, 2003
U.S. Provisional	60/440,385	January 16, 2003

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
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